

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 27TH MARCH 2007 / 6TH CHAITHRA 1929

OP.No. 563 of 2003(P)

PETITIONER:

N.NATARAJAN,
ANAKKADU, MANAKKADU CHIRAYIL, VADAKKEVILA,
KOLLAM.

BY ADV. SRI.A.N.RAJAN BABU

RESPONDENTS:

1. STATE OF KERALA,
REPRESENTED BY THE SECRETARY, TAXES,
TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM.
2. THE ASSISTANT EXCISE COMMISSIONER,
PALAKKAD.
3. THE DISTRICT COLLECTOR, KOLLAM.
4. THE TAHSILDAR (R.R), KOLLAM.

BY GOVERNMENT PLEADER SMT.R.BINDU

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 27/03/2007, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:

ORDER ON C.M.P. NOS.867 & 21082/2003 IN O.P. NO.563/2003

DISMISSED:

27.3.2007

SD/-(C.N.RAMACHANDRAN NAIR, JUDGE.)

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF NOTICE DT.16.2.98 OF R2.

P2: TRUE COPY OF NOTICE DT.10.2.99 ISSUED BY R4.

P3: TRUE COPY OF RECEIPT DT.23.3.99 EVIDENCING PAYMENT OF RS.1,57,712/-.

P4: TRUE COPY OF LETTER DT.2.3.2000 OF R4 TO R2.

P5: TRUE COPY OF CERTIFICATE NO.142/98 DT.9.3.2000 ISSUED BY CIRCLE INSPECTOR OF EXCISE, CHITTUR.

P6: TRUE COPY OF NOTICE DT.28.1.2002 ISSUED BY R2.

P7: TRUE COPY OF TABULATION STATEMENT ATTACHED TO EXT.P6.

P8: TRUE COPY OF REPRESENTATION DT.18.3.2002 SUBMITTED BY PETITIONER BEFORE R2.

P9: .DO. DT.5.11.2002 SUBMITTED BY PETITIONER BEFORE R2.

P10: TRUE COPY OF DEMAND NOTICE ISSUED TO THE PETITIONER BY R4.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR,J.

O.P. NO.563 OF 2003

Dated this the 27th day of March, 2007

JUDGMENT

The challenge is against demand of interest for toddy transportation fee. The issue stands decided in favour of the petitioner vide judgment in W.A.No. 1027 of 2005 and connected cases. In the circumstances, following the said judgment this O.P. is allowed with same observations, findings and directions as contained in that judgment. If petitioner has paid any interest portion petitioner can claim refund in terms of the judgment.

(C.N.RAMACHANDRAN NAIR)
Judge

